



# CMFO News

*Certified Municipal Finance Officer*

VOLUME 2, ISSUE 2

AUGUST 2016

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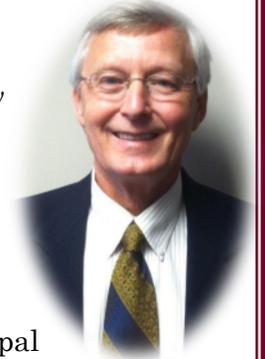


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## CMFO Means Something!

Most of you remember Deputy Barney Fife from the *Andy Griffith Show*. If nothing else, Barney was very proud to wear his badge and uniform, which were outward symbols of the fact that he was a Deputy Sheriff. On one occasion, I remember Barney saying to some temporary deputy recruits, "that badge means something!"



I hope you feel the same way about the Certified Municipal Finance Officer (CMFO) designation you have earned. Certified Municipal Finance Officer sounds important and it is. I want you to remember that CMFO means something!

### CMFO means:

1. You have passed a rigorous training and examination program.
2. You represent your government as more than just another employee.
3. Your municipality has complied with state law because of you.
4. Your municipality will not be penalized by a reduction of sales tax revenue because of you.
5. You are maintaining a level of competence through continuing professional education (CPE). Twenty-four (24) hours, that is a lot of training.

The CMFO designation sets you apart. I encourage you to display your CMFO Certificate in your office and to wear the designation on your name tag at meetings and during training.

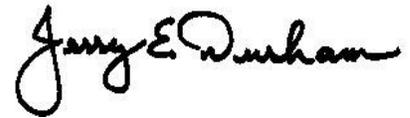
Professional designations always mean increased responsibility. Remember, part of your professional responsibility is to report your CPE to the Comptroller's Office annually. I encourage you to read the state statute that establishes the CMFO program. It is fairly short and not difficult to read (6-56-401-408, *Tennessee Code Annotated*). If you have detailed questions about compliance, you should also read the CMFO Policies and Procedures which can be found at the following link:

<https://www.comptroller.tn.gov/RA Upload/CFMOPoliciesandProcedures.pdf>

One final reminder, some municipalities do not have enough revenue (\$500,000) and are not required to have a CMFO. Even though the entity will not have a CMFO, a **designated employee from that entity is still required to obtain and report 24 hours of CPE annually.**

CMFO certainly means something important to those of us who work in the Comptroller's Office. I hope it means as much to each of you.

Feel free to call us at 615.401.7841 if you have questions.



## SPOTLIGHT ON GOING INACTIVE

Individuals who wish to change from an active status to an inactive status will need to complete a form, which will be filed in the individual's CMFO account. To obtain a copy of the form, please email Yanna Utley at [Yanna.Utley@cot.tn.gov](mailto:Yanna.Utley@cot.tn.gov).

Food for thought:

Whenever your feeling *stressed* just  
remember

**STRESSED**

Spelled backwards is

**Desserts.**

-Loretta Laroche



**P**enalty hours have been assessed to individuals who did not complete their 24 required Continuing Professional Education (CPE) hours for 2015. As stated in the previous newsletter, the letters were sent with the indicated number of additional penalty hours for 2016. The deadline for both penalty and required 24 CPE hours are due December 31, 2016. Failure to complete these hours may cause the city to be in noncompliance and your status to change from penalty to delinquent.



## Annual Compliance Reporting Form

Some municipalities have still not completed the Annual Compliance Reporting Form on the CARS system. This form is used to report the municipality's current status related to compliance with the CMFO Act. This year (2015 calendar year) was the first time the form was available to be completed. Municipalities will need to complete this form annually, around April of each year. Questions regarding the 2015 reporting cycle should be addressed to [LGA.WEB@cot.tn.gov](mailto:LGA.WEB@cot.tn.gov).



# CPE

Continuing Professional Education

All CPE hours are due on December 31st of every year.

If you need assistance in finding a class, please check out our website at:  
<https://www.comptroller.tn.gov/la/pdf/2016CPEReportingProviderIdeas.pdf>



# Upcoming Training Classes/Conferences



**Over 150 new online courses are now available to City Employees**  
 These courses may be accessed at <http://online.mtas.tennessee.edu>

Here are just a few examples of courses available:

- ◆ ACCOUNTING TRANSACTIONS AND BOOKS OF ACCOUNT 2 HOURS (CMFO-F)
- ◆ ANALYZING FINANCIAL STATEMENTS FOR NON-FINANCIAL PROFESSIONAL 2 HOURS (CMFO-F)
- ◆ AUDITING FOR INTERNAL CONTROL AND RISK ASSESSMENT 2 HOURS (CMFO-F)
- ◆ CAPITAL BUDGETING: THE CAPITAL BUDGETING PROCESS 2 HOURS (CMFO-F)
- ◆ FINANCIAL STATEMENTS FOR NON-FINANCIAL PROFESSIONALS 2 HOURS (CMFO-F)
- ◆ PRINCIPLES OF ACCOUNTING AND FINANCE FOR NON-FINANCIAL PROFESSIONALS 2 HOURS (CMFO-F)
- ◆ THE ACCOUNTING CYCLE AND ACCRUAL ACCOUNTING 2 HOURS (CMFO-F)
- ◆ THE ESSENTIALS OF BUDGETING FOR NON-FINANCIAL PROFESSIONALS 2 HOURS (CMFO-F)
- ◆ TRIAL BALANCE AND ADJUSTING ENTRIES 2 HOURS (CMFO-F)
- ◆ RISK MANAGEMENT: WORKPLACE SAFETY, SECURITY, AND PRIVACY 1 HOUR (CMFO-F)
- ◆ OPEN RECORDS 3 HOURS (CMFO-F)

## Additional MTAS courses

9/26/2016 - 9/30/2016	INTENSIVE INTRODUCTION TO GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING	NASHVILLE	32 HOURS
9/29/2016	MUNICIPAL COURT CLERK CLASS 2016	SMYRNA	4 HOURS
9/30/2016	HIRING AND FIRING DANGER ZONE FROM A LEGAL PERSPECTIVE	KNOXVILLE	4 HOURS
10/5/2016	FIRO-B (LEARNING ABOUT YOUR BEHAVIOR STYLE)	JACKSON	4 HOURS
10/6/2016	FIRO-B (LEARNING ABOUT YOUR BEHAVIOR STYLE)	NASHVILLE	4 HOURS
10/6/2016	MMA12 DEVELOPING TEAMWORK	JOHNSON CITY	4 HOURS
10/12/2016	FIRO-B (LEARNING ABOUT YOUR BEHAVIOR STYLE)	KNOXVILLE	4 HOURS
10/12/2016	MMA06 WORKPLACE HARASSMENT AND WORKPLACE VIOLENCE	GALLATIN	4 HOURS
10/12/2016	MUNICIPAL COURT CLERK CLASS 2016	CHATTANOOGA	4 HOURS
10/13/2016	MMA13 CUSTOMER SERVICE	JOHNSON CITY	4 HOURS
10/13/2016	MUNICIPAL COURT CLERK CLASS 2016	COOKEVILLE	4 HOURS
10/19/2016	MUNICIPAL COURT CLERK CLASS 2016	JOHNSON CITY	4 HOURS
10/20/2016	MMA10 DELEGATION SKILLS	JOHNSON CITY	4 HOURS
10/20/2016	MUNICIPAL COURT CLERK CLASS 2016	KNOXVILLE	4 HOURS
10/26/2016	MMA05 HUMAN RESOURCE OVERVIEW	GALLATIN	4 HOURS
10/27/2016	MMA15 EMPLOYEE PERFORMANCE EVALUATIONS	JOHNSON CITY	4 HOURS
11/2/2016	MUNICIPAL COURT CLERK CLASS 2016	BARTLETT	4 HOURS
11/3/2016	MMA19 MANAGING A DIVERSE WORKFORCE	JOHNSON CITY	4 HOURS
11/3/2016	MUNICIPAL COURT CLERK CLASS 2016	JACKSON	4 HOURS
11/9/2016	MMA07 COMMUNICATION SKILLS	GALLATIN	4 HOURS
11/10/2016	WOMEN IN PUBLIC SERVICE SYMPOSIUM 2016	MURFREESBORO	6 HOURS
11/15/2016	BEST PRACTICES USING SOCIAL MEDIA IN LOCAL GOVERNMENT	KNOXVILLE	4 HOURS
11/16/2016	BEST PRACTICES USING SOCIAL MEDIA IN LOCAL GOVERNMENT	JACKSON	4 HOURS
11/17/2016	BEST PRACTICES USING SOCIAL MEDIA IN LOCAL GOVERNMENT	NASHVILLE	4 HOURS
11/23/2016	MMA08 MOTIVATING YOUR WORKFORCE	GALLATIN	4 HOURS



# Middle Tennessee Chapter Association of Certified Fraud Examiners *Member Benefit Day*

September 19, 2016  
8:00 a.m. - 4:20 p.m.

**Earn 8 Hrs. CPE**

William R. Snodgrass /  
Tennessee Tower  
312 Rosa L. Parks Ave.,  
Nashville, TN 37243

**Snacks will be provided**

The instructional method for this event is "Group Live." In accordance with the standards of Tennessee State Board of Accountancy, CPE credits have been granted based on a 50-minute hour. Sponsor Number TNSBA051

For State Agencies, the Middle Tennessee Chapter, Association of Certified Fraud Examiners' vendor number is 0000083329

## ***Our exceptional speakers are:***

Dr. Larry Miller and Dr. Chris Rush presenting *Forensic Examination and Detection of Fraudulently Altered Documents*. This presentation will cover how documents may be altered and how to detect evidence of document alterations including signature forgeries, digital manipulation of documents, and xerographic copy techniques.

Brooklyn Sawyers presenting on **federal money laundering** statutes and detailed discussion of money laundering offense elements and financial investigations and tips. She will also cover various **federal fraud statutes**, including prosecutions for **theft of government funds**.

Sharon D. Soogrim, presenting on *HUD OIG: Who We Are and What We Do Including Case Studies*. This presentation will cover HUD OIG's mission, HUD OIG's investigations and case studies and how to report fraud, waste and abuse.

**Deadline to register is by COB  
September 14, 2016**

***Preregistration is required*** due to limited space. It also helps facilitate accurate CPE reporting, helps ensure that sufficient course materials are prepared, and allows us to accurately order refreshments. If you sign up and are **unable to attend**, please make sure you cancel your reservation, so someone else can attend. Otherwise, you may not be allowed to attend our future Member Benefit free events.

## **Link to register for this event:**

<https://middletennesseecfe.wildapricot.org/events>

This Training is **FREE** to all current MTACFE members and **\$40 for non-members**. Non-members can join, prior to the event, for a yearly fee of \$25 or \$50 for three years and avoid the charge for the training! You can find information on chapter membership at

<https://middletennesseecfe.wildapricot.org/FAQ>

# Member Benefit Day

## Agenda

**Tennessee Rooms, 3<sup>rd</sup> Floor**

William R. Snodgrass/Tennessee Tower 312 Rosa L. Parks Ave.,  
Nashville, TN 37243

Our event for Fall in Nashville



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**Time**                      **Monday, September 19, 2016**

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7:30 am - 8:00 am    ***Registration-Continental breakfast***

8:00 am - 9:40 am    Forensic Examination and Detection of  
Fraudulently Altered Documents

9:40 am - 9:55 am                                      **BREAK**

9:55 am - 11:35 am    Money Laundering Plus

11:35 am - 12:45 pm                                      **LUNCH (ON YOUR OWN)**

12:45 pm - 2:25 pm    Money Laundering Plus

2:25 pm - 2:40 pm                                      **BREAK**

2:40 pm - 4:20 pm    HUD OIG: Who We Are and What We Do  
Including Case Studies



## Middle Tennessee CFE 2016-2017

Month	Date	Event
August	8/18/2016	Luncheon
September	9/19/2016	Member Benefit Day
October	10/20/2016	Luncheon
November	11/17/2016	Luncheon
December	12/15/2016	Members Social
January	1/19/2017	Luncheon
February	No Meeting	
March	3/6-7/2017	Annual Conference
April	4/20/2017	Luncheon
May	5/18/2017	Luncheon
June	6/8/2017	Members Social
June	6/18-23/2017	National Conference in Nashville



2016 TGFOA Fall Institute  
October 13th thru 14th  
Murfreesboro, Tennessee

Please visit the website for information at <http://tngfoa.org/>